

**Comparison of Rep. Dougall's and Rep. Harper's  
School District Revenue Sources Proposals**

November 14, 2007 Draft

<b>Tax</b>	<b>Rep. Dougall</b>	<b>Rep. Harper</b>
State Sales and Use	Increase 1.5 percentage points (both food rate and non-food rate) to yield about \$600 million. Revenue from this rate is earmarked to be deposited in the Uniform School Fund and distributed through the WPU..	Increase 1.81 percentage points (non-food only) to yield about \$666.8 million. Revenue from this rate is earmarked to be deposited in the Uniform School Fund and distributed through the WPU.
Basic Levy 53A-17a-135	Repeal	Double current revenue yield (FY08 revenue estimated yield is \$245 million. 2007 tax year levy is .001311)
State Supported Voted Leeway 53A-17a-133	No change	Repeal
State Supported Board Leeway 53A-17a-134	Repeal	Repeal
Reading Achievement Board Leeway 53A-17a-151	Proposed to be repealed in other legislation.	Repeal
Special Transportation 53A-17a-127	No change	Repeal
Recreation 11-2-7	No change	Repeal
Tort Liability 63-30d-704	Repeal for school districts	Repeal
Judgement Recovery 53A-16-111	No change	No change
Public Law 874 (Federal Impact Aid - Title VII <sup>1</sup> 53A-17a-143	Repeal	Repeal
Capital Outlay 53A-16-107	No change. Require that revenue from this levy may not be expended to the extent that revenue is available from other sources.	Repeal

Tax	Rep. Dougall	Rep. Harper
Debt Service 11-14-301	No change to school district authority to impose this levy. Require that tax be abated to the extent funding for debt service is available from other sources.	No change to school district authority to impose this levy. Require that tax be abated to the extent funding for debt service is available from other sources.
Voted Capital Outlay Leeway <sup>2</sup> 53A-16-110	Repeal	Repeal
Ten Percent of Basic 53A-17a-145	Repeal	Repeal
Other provisions		

1. It is not known when this levy was last imposed. According to Larry Newton it is has not been imposed since 1984.

2. This levy is not now imposed by any school district. The Park City School District did impose this levy for 10 years but has not done so since 2005.